



NATIONAL EDUCATION ASSOCIATION

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1201 16th Street, N.W.
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November 3, 2004

RE: NEA Fund for Children
 and Public Education (C00003251)
 August 2004 Monthly Report

Christopher J. Morse
 Campaign Finance Analyst
 Reports Analysis Division
 Federal Election Commission
 999 E Street, N.W.
 Washington, D.C. 20463

Dear Mr. Morse:

This letter responds to your letter to the NEA Fund for Children and Public Education ("NFCPE") dated October 6, 2004. Your letter asks NFCPE to clarify several expenditures reported on line 21 of the committee's August 2004 monthly report. Your letter also states that expenditures on behalf of specifically identified federal candidates should be reported on Schedule B, lines 23 or 24.

NFCPE is aware of the Commission's requirements for reporting expenditures made on behalf of specific federal candidates. The payments described on line 21 of Schedule B of NFCPE's August 2004 monthly reports were payments for operating expenses of NFCPE, not expenditures on behalf of a specifically identified federal candidate.

The payment described as "O-2004 Admin expen-advertising US" was made for a legislative issue advertisement that did not name a clearly identified federal candidate(s). In fact, NFCPE paid for this advertisement in error. The payment has since been refunded and the refund will be reported on NFCPE's post-general report.

The payment listed as "O-2004 Admin expens-printing" was a payment for the cost of printing tickets to an NFCPE event for NEA members and their families. The event was a reception, not a fundraiser.

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